UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 97-1587

MARVIN D. TOM; MARLA J. TOM,

                                    Plaintiffs - Appellants,

          versus

JANET RENO, Attorney General; HELEN F. FAHEY,
United States Attorney; MARGARET MILNER RICH-
ARDSON, Commissioner, Internal Revenue Service
Headquarters;   JOSEPH H. CLOONAN, Director,
Philadelphia Internal Revenue Service Center;
N. J. AIELLO, Chief, Collections Branch,
Philadelphia Internal Revenue Service Center;
UNITED STATES OF AMERICA,

                                    Defendants - Appellees.

Appeal from the United States District Court for the Eastern Dis-
trict of Virginia, at Alexandria. T. S. Ellis, III, District
Judge. (CA-96-1820-A)

Submitted: January 22, 1998   Decided: February 3, 1998

Before WIDENER, MICHAEL, and MOTZ, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Marvin D. Tom, Marla J. Tom, Appellants Pro Se. Randolph L.
Hutter, Annette Marie Wietecha, UNITED STATES DEPARTMENT OF
JUSTICE, Washington, D.C.; Robert K. Coulter, OFFICE OF THE UNITED
STATES ATTORNEY, Alexandria, Virginia, for Appellees.

PER CURIAM:

Appellants appeal from the district court's orders dismissing their complaint in which they sought $16 million in damages for the alleged wrongful disclosure of return information in a notice of levy by the Internal Revenue Service, denying their motion for reconsideration, denying their motion for recusal of the district court judge, and denying as moot their motions filed after entry of the judgment. We have reviewed the record and the district court's opinions. Accordingly, we deny the Appellees' motion for the imposition of sanctions and affirm on the reasoning of the district court. Tom v. Reno, No. CA-96-1820-A (E.D. Va. Feb. 28, Mar. 4, 11, and 20, 1997). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED